

FORM
502INJ INJURED SPOUSE CLAIM
FORM
INSTRUCTIONS

2012

- **TAXPAYER INFORMATION.** The spouse's name and Social Security number shown first on the original tax return must be shown first on the Injured Spouse Claim Form.
 - **ALLOCATION BETWEEN SPOUSES.** Enter the amounts from your joint return in the first column. Use the second and third columns to allocate these items as follows:
 - A. Items in this section should be transferred from your joint federal tax return.
 1. **Wages.** Allocate wages to the spouse who earned the income.
 2. **Other income.** Allocate all other income to the spouse who earned the income. Income from joint accounts or ventures such as interest, investments, etc. should be divided equally between spouses.
 3. **Adjustments to income.** Allocate adjustments to income to the spouse to whom the adjustment belongs.
 - B. Items in this section should be transferred from your joint Maryland tax return.
 1. **Additions.** Allocate individual Maryland addition modifications to the spouse to whom the additions are attributable. Joint additions should be divided equally between spouses.
 2. **Subtractions.** Allocate individual Maryland subtractions to the spouse to whom the subtractions are attributable. The subtraction for child and dependent care expenses must be claimed by the spouse who is claiming the exemption for the child or dependent. Joint subtractions (such as income tax refunds, etc.) should be divided equally between spouses.
 3. **Deductions.** Enter the deduction amount (itemized or standard) in the first column. The Revenue Administration Division will allocate the deductions between spouses.
 4. **Exemptions.** Exemptions must be allocated in whole numbers only (e.g., 3 exemptions cannot be allocated as 1½ and 1½). Each spouse must claim the exemptions he or she would be entitled to if separate returns had been filed.
 - 5. **Earned Income and poverty level credits.** Enter the earned income credit and/or poverty level credit as claimed on your joint Maryland return. The Revenue Administration Division will allocate these items.
 - 6. **Withholding taxes.** Each spouse must claim his or her own Maryland withholding taxes as shown on the wage and tax statements.
 - 7. **Refundable earned income credit.** Enter the refundable earned income credit as claimed on your joint Maryland return. The Revenue Administration Division will allocate the refundable earned income credit amount for you.
 - 8. **Estimated tax payments.** Each spouse should claim his or her own estimated tax payments. If you are unable to allocate joint payments, the Revenue Administration Division will allocate them for you.
 - 9. **Other credits.** Each spouse should claim his or her own credit for taxes paid to another state. Business tax credits must be allocated to the spouse to whom the business income is attributable.
- Attach this form to the front of your tax return. Write "INJURED SPOUSE" in the upper left corner of the return.
 - An Injured Spouse Claim Form must be submitted for each year that you claim to be an injured spouse. An injured spouse form must be submitted with your Maryland tax return. A Form 502INJ may be obtained online at www.maryland-taxes.com or by calling 410-260-7951 from Central Maryland or 1-800-MDTAXES (1-800-638-2937) from elsewhere.